

Service Department Sales And Gross (Labor Only)

Category	Sales	Gross	Gross as % of Sales	%Sales Contribution
Customer Car	\$ 34,739	\$ 28,161	81.06%	26.35%
Customer Truck			0%	0%
Customer Other			0%	0%
Warranty	\$ 39,751	\$ 33,693	84.76%	30.15%
Warranty Other			0%	0.00%
Internal	\$ 57,347	\$ 55,913	97.50%	43.50%
NVI / Road Ready	\$ -	\$ -	0%	0.00%
Adj. Cost Of Labor		\$ (11,500)	0%	0.00%
Total	\$ 131,837	\$ 106,267	80.60%	100.00%

Service Department Profit Centering

Service Department Profit Centering				
Expense Category	Dollar Amount		% of Gross	Profile
Department Gross	\$	108,334		
Variable Expense	\$	67,933	62.71%	
Selling Expense	\$	16,410	15.15%	
Personnel Expense			0.00%	
Semi-Fixed Expense			0.00%	
Fixed Expense	\$	57,024	52.64%	
Unallocated Expense			0.00%	
Dealer's Salary			0.00%	
Total Expenses	\$	141,367	130.49%	
Net Profit	\$	(33,033)	-30.49%	



NADA ACTUAL SERVICE ANALYSIS

Performance

	<i>Labor Sales / Month</i>		<i>Hourly Labor Rate</i>		<i>Hours Billed</i>
Customer Car*	\$ 34,739	÷	165.00	=	210.5
Customer Truck*		÷		=	0.00
Customer Other*		÷		=	0.00
Warranty	\$ 39,751	÷	148.00	=	268.6
Internal	\$ 57,347	÷	165.00	=	347.6
New Vehicle Prep	\$ -	÷		=	0.00
Total	\$ 131,837				826.7

POTENTIAL

\$ 131,837	÷	826.68	=	\$ 159.48	
Total labor sales for month		Total hours billed		Effective Labor Rate	

8.00	x	8	x	23	=	
# Service mechanical technicians		# Hours/Day		Working Days/Month		

1,472.0	x	\$ 159.48	=	\$ 234,750	
Clock Hours Available		Effective Labor Rate		Labor sales potential	

How proficient are your technicians ?

656.0	÷	1,104.00	=	59.42%	
Hours Billed		Hours Available		Tech Proficiency	

Customer labor divide by the Customer Effective Labor rate from the R. O. Analysis

1,472.0

Clock Hour Avail

FACILITY POTENTIAL	
Number of Bays	8
	x
Number of Days	23
	x
Number of Hours	8
	x
Effective Labor Rate	159
FACILITY POTENTIAL	\$ 234,048

FACILITY UTILIZATION	
Total Labor Sales	\$ 131,837
	÷
Facility Potential	\$ 234,048
	<i>equals</i>
FACILITY UTILIZATION	56.33%